

ITEM NO: _____

PREPARED BY: Dottie Jones

APPROVED BY: Christy L. Kinard
Assistant County Attorney

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, REQUESTING THE SHELBY COUNTY DELEGATION TO SUPPORT, AND MEMBERS OF THE TENNESSEE GENERAL ASSEMBLY TO ENACT, HOUSE BILL 2635 RELATIVE TO TAXATION FOR CERTAIN BUILDINGS OWNED BY CHARITABLE INSTITUTIONS. SPONSORED BY COMMISSIONER STEVE MULROY.

WHEREAS, Tennessee Code Annotated § 67-5-221 (a) provides an 18-month waiver from property taxes for nonprofits that acquire vacant land for the purpose of constructing one or more single family dwellings to be conveyed for use as the residence of a low-income household; and

WHEREAS, The waiver is not extended to any buildings on the properties, even if the buildings are intended to be rehabilitated for the purpose of constructing one or more single family dwellings to be conveyed for use as the residence of a low-income household; and

WHEREAS, House Bill 2635 is proposed to amend Tennessee Code Annotated § 67-5-221 (a) to extend the tax exemption waiver to any buildings on the land owned by such institutions.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, that this Board, after careful consideration, hereby requests the Shelby County Legislative Delegation to support, and members of the Tennessee General Assembly to enact, House Bill 2635, a copy of which is attached hereto and incorporated herein by reference, amending Tennessee Code Annotated

relative to taxation for certain buildings owned by charitable organizations and intended for rehabilitation for low income homeowners.

BE IT FURTHER RESOLVED, that the Shelby County Legislative Delegation and members of the Tennessee General Assembly be made aware of this request by copy of this resolution.

BE IT FURTHER RESOLVED, that this resolution shall take effect immediately, the public welfare requiring the same.

Joe Ford, County Mayor

Date: _____

ATTEST:

Clerk of County Commission

ADOPTED: _____

SUMMARY SHEET

I. Description of Item

Resolution requesting members of the Tennessee General Assembly to enact, House Bill 2635 relative to taxation for certain buildings owned by charitable organizations and intended for rehabilitation for low income homeowners.

Tennessee Code Annotated § 67-5-221 (a) provides an 18-month waiver from property taxes for nonprofits that acquire vacant land for the purpose of constructing one or more single family dwellings to be conveyed for use as the residence of a low-income household. The waiver is not extended to any buildings on the properties, even if the buildings are intended to be rehabilitated for the same purpose. House Bill 2635 is proposed to amend Tennessee Code Annotated § 67-5-221 (a) to extend tax exemption waiver to any buildings on the land owned by such institutions.

II. Source and Amount of Funding

Not applicable.

III. Contract Items

Not applicable.

IV. Additional Information Relevant to Approval of this Item

Text of proposed legislation is attached.